

## Message Text

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45

ORIGIN TRSE-00

INFO OCT-01 NEA-10 ISO-00 L-03 CAB-02 CIAE-00 COME-00

DODE-00 DOTE-00 EB-07 INR-07 NSAE-00 FAA-00 TAR-01

/031 R

DRAFTED BY TREASURY:NGORDON:DLS  
APPROVED BY EB/IFD/OMA: GPBALABANIS  
TREASURY:PATRICK  
L/T:JBOYD  
EB/IFD/OMA:MMINNIES  
NEA/INS:JNACH

----- 064069

O 301828Z DEC 75  
FM SECSTATE WASHDC  
TO AMEMBASSY NEW DELHI IMMEDIATE

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E.O. 11652:N/A

TAGS: EFIN

SUBJECT: TAX EXEMPTION FOR AIRLINES

REFS: A) NEW DELHI 17308, B) STATE 303760

PASS SUSAN STEINER

1. IN RESPONSE TO YOUR INQUIRY, SINCE WE HAVE NOW BEEN INFORMED BY INTERESTED PARTIES THAN AN EFFECTIVE DATE OF JANUARY 1, 1975 IS IMPORTANT TO THEM, THIS WOULD MEAN THAT EFFECTIVE DATE WOULD HAVE TO BE 1975 AND SIGNATURE SHOULD BE IN 1975.

2. SUGGEST YOU CALL TO THE ATTENTION OF MEHTA, INLAND REVENUE, THAT INITIATIVE FOR EXCHANGE CAME FROM GOI AND IT  
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IS APPROPRIATE FOR GOI TO MAKE EVERY EFFORT TO CONCLUDE

THE EXCHANGE BEFORE YEAR END.

3. FYI: SINCE NEGOTIATIONS ON THIS QUESTION BEGAN  
SEVERAL MONTHS AGO AND THERE WAS AGREEMENT IN PRINCIPLE,  
THE EXCHANGE OF LETTERS MIGHT BE ABLE TO ESTABLISH THE  
JANUARY 1, 1975 EFFECTIVE DATE, EVEN THOUGH THE  
EXCHANGE TAKES PLACE DURING THE FIRST WEEK OF 1976. HOW-  
EVER, TREASURY IS RELUCTANT TO MAKE TAX PROVISIONS

APPLICABLE RETROACTIVELY AND WOULD HAVE TO HAVE MORE  
INFORMATION AS TO EXACT INDIAN TERMS OF EXEMPTION BEFORE  
BEING CERTAIN OF RETROACTIVE EFFECTS. THEREFORE, SIGNA-  
TURE THIS YEAR SHOULD BE PRESSED. END FYI. ROBINSON

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX RELIEF, AIRLINES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 30 DEC 1975  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** MorefiRH  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1975STATE304404  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** NGORDON:DLS  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D750450-0286  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1975/newtext/t1975127/aaaaafqt.tel  
**Line Count:** 74  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ORIGIN TRSE  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 75 NEW DELHI 17308, 75 STATE 303760  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** MorefiRH  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 06 AUG 2003  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <06 AUG 2003 by CunninFX>; APPROVED <06 AUG 2003 by MorefiRH>  
**Review Markings:**

Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
06 JUL 2006

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAX EXEMPTION FOR AIRLINES  
**TAGS:** EFIN  
**To:** NEW DELHI  
**Type:** TE  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 06 JUL 2006